### MAHONING COUNTY

# Auditor Newsletter

ISSUE 2 WINTER 2017

Integrity

Transparency

Accountability

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### **Certificate of Achievement**

Mahoning County Auditor Ralph Meacham and his staff have been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA) for their Comprehensive Annual Financial Report (CAFR).

A CAFR is a financial report prepared each year by all State and local governments showing assets, liabilities, revenues and expenditures in a standardized format that must conform to the Government Accounting Standards Board (GASB) accounting and financial reporting standards. While a budget plans and authorizes the spending of money, the CAFR describes what actually was spent and the status of assets

and liabilities at the end of the fiscal year.

According to the GFOA, this certificate is the highest



form of recognition in the area of governmental accounting and financial reporting. Its attainment represents a significant accomplishment by a government and its management.

To receive this certificate, a CAFR must be judged by an impartial panel to meet the high standards of the program including demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the CAFR.

The Auditor's Office also received the Certificate of Achievement for the Popular Annual Financial Report (PAFR), which contains much of the same information but in a more reader-friendly format.

"Taxpayers have a right to know how their money is spent and this certificate recognizes my commitment to transparency and accountability in government," stated Meacham.

### Forfeited Land Sale Held

Auditor Ralph Meacham held the Auditor's Sale of Forfeited Land on Wednesday, November 30, 2016. Foreclosed parcels are offered at Sheriff's Sale twice. If they do not sell after two sales, they are forfeited to the State of Ohio. The Auditor then auctions them off to the highest bidder.

The Auditor's Sale is considered "caveat emptor," which means buyer beware. The parcels are

sold as is and the Auditor can not grant access to the properties. All property tax delinquency is removed.

Opening bids are calculated according to law but if no one offers the opening bid, the Auditor takes bids starting as low as \$50.

In the November sale, the bidding went as high as \$4,000. Proceeds from the sale are used to recoup certain costs and any funds leftover go towards the prior property tax delinquency.

Of the twenty parcels offered, eleven were sold, four were awarded to the City of Youngstown Land Reutilization Program and five received no bids and will be offered in the next sale, which is tentatively scheduled for March 1, 2017.



# Reappraisal Process Continues

As required by Ohio Revised Code, Mahoning County continues to make progress in the county-wide property reappraisal for values to be used in calculating property taxes for Tax Year 2017, Calendar Year 2018.

This reappraisal process involves an "on-foot or drive by" inspection of the exterior of the more than 160,000 parcels in Mahoning County to obtain accurate information regarding the buildings and homes. The

information obtained through these inspections combined with sale data will be used in determining individual market appraisal values for taxation purposes.

Tentative values will be made available to the public this fall.

Before the tentative values are finalized, Auditor Meacham will make members of his appraisal staff available to taxpayers who have questions about their value or the revaluation process in general by holding in-

formational sessions at various Mahoning County Library branches. "Open dialogue between property owners and county appraisers is very important. I want taxpayers to understand the reappraisal process and their options in regard to their individual appraisal," says Meacham.

Dates and times for these informational sessions will be posted on the Auditor's page of the Mahoning County Communicator this summer.



### Meacham Receives Distinguished Auditor Award

"I aggressively sought training in several areas to better serve our taxpayers."

- Ralph Meacham

Auditor Ralph T. Meacham is a recipient of the "Distinguished County Auditor" award, presented by the County Auditors' Association of Ohio (CAAO). The award recognizes County Auditors who have completed 100 or more hours of continuing education during their term of office. Mr. Meacham was recognized and received the award from

CAAO President Allen County Auditor Rhonda Stienecker, during the recent CAAO Winter Conference. In recognizing this achievement the CAAO notes, that when you consider the time commitments on County Auditors in general, it is truly an accomplishment for a County Auditor to have over 100 hours of credit.

Section 319.04 of the Ohio

Revised Code requires County Auditors to complete at least 24 hours of continuing education during their term of office. Mr. Meacham obtained his training in topics such as Valuation, Millage and Tax Levies, Board of Revision Issues and Procedures, GIS and Technology Issues and two mandatory classes in ethics and substance abuse.

### **Auditor or Treasurer?**

While many of the Auditor's and Treasurer's duties both deal with property taxes, they each handle distinct and separate aspects of property taxes.

#### **Auditor Duties**

Appraise property

Calculate tax rates

Transfer properties

#### **Treasurer Duties**

Collect property taxes

Pursue tax delinquency

Manage & invest taxpayer money

#### Call the Auditor for:

Property values

Tax reductions / exemptions

Property ownership

330-740-2010

#### Call the Treasurer for:

Tax billing
Tax payments
Tax delinquency
330-740-2460

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### Productive Year for Auditor's Office

The Auditor serves as fiscal officer, chief appraiser and sealer of weights and measures. In 2016, the Auditor's Office:

Inspected 2,633 Fuel Dispensers
Inspected 419 Scales

Performed 9,561 real estate transfers

Reviewed 2,012 new construction permits

Adjusted values on 586 demolition permits

In the constant effort to embrace technology, the Auditor's Office reduced the number of paper checks issued in 2016 by increasing the number of Electronic Fund Transfers (EFT). This change reduces county costs, increases county security and increases employee productivity.

Payroll		Vendor Checks	<b>Employee Checks</b>	EFT's
	2010	1,070	10,604	35,403
	2016	1,209	1,761	42,116
Accounts Payable		Printed Checks	Wire Transfers	EFT's
	2010	32,476	277	0
	2016	21,595	328	6,174

# Tech Update

Don't forget to visit

ohiocheckbook.com!!

The Mahoning County Data Processing/IT Department spent the 2nd half of 2016 improving the County's network and Server infrastructure. The County IT modernized the County's Backup and Disaster Recovery equipment and added new dedicated storage systems in the Data Center at the County Jail. Faster broadband connectivity was installed for the Board of Health, Building Inspections and Planning Commission

location. Major projects in process include installation of a new phone system to support the Jobs and Family Services call center and 300 employees. Additionally, the County is finalizing the installation of WAN acceleration devices at the County's Industrial Rd Complex, which includes the County Engineer's Office, Sanitary Engineer's, EMA, Dog Pound, and Soil & Water Departments, as well as installa-

tions at the MC Board of Developmental Disabilities, and the Building Inspections/Planning Commission location. Also In process is a project to install a new Wireless Network at the County Courthouse, funded through a grant from the Ohio Supreme Court. The Clerk of Courts new e-filing initiative is making considerable progress and is tentatively set to go live in Q1 2017.



# 2017 Dog Licenses on Sale

Mahoning County 2017 dog licenses can be purchased

through February 28, 2017. County dog owners can purchase their licenses in person at authorized agents such as license bureaus and Angels for Animals, through the mail to the Auditor's Office or the Dog Warden's Office as well as online through the Auditor's page

at: www.mahoningcountyoh.gov.

The County Auditor and the County Dog Warden share many responsibilities in the licensing process and are working together to serve county dog owners.

To ensure all dogs are registered, the Dog Warden's Office will be canvasing neighborhoods starting in the Spring of 2017. "Please register your dog by February 28, 2017 to avoid any fines, and help us aid in their safe return if your dog becomes lost," states Dianne L. Fry, Mahoning County Dog Warden.

Additionally, if a resident receives a notice for a dog they no longer own, they should notify the Auditor's Office through their website:

dog@mahoningcountyoh.gov



### **Mahoning County**



#### **Auditor's Office**

Mahoning County Courthouse First Floor 120 Market Street Youngstown, OH 44503

Phone: 330-740-2010 Fax: 330-480-7571

E-mail: countya@mahoningcountyoh.gov

Integrity. Transparency. Accountability.

The Auditor serves as the county's chief fiscal officer, chief assessor, and sealer of weights and measures. As fiscal officer, the auditor is responsible for maintaining county financial records, issuing warrants (checks) for payment of county obligations and preparing the County's Annual Financial Report (CAFR). As assessor, the auditor determines property values for taxing purposes and transferring real property deeds. As sealer of weights and measures, the auditor tests and certifies the accuracy of various commercial measuring devices.

The Auditor also serves as permanent Secretary of the Budget
Commission which includes the County Treasurer and Prosecutor as
well as permanent Secretary of the Board of Revision which hears
formal complaints on the valuation of property. Additionally, the Auditor is the chairperson of the Tax Incentive Review Council and is a
member of the Records Retention Commission.



## **Employee Milestones**

The Auditor's Office is fortunate to have eight employees reaching 20 or more years of service in 2017.

Bob Rimedio, Chief Real Estate Appraiser	39 years
Marty Cegan, Deputy Sealer of Weights & Measures	30 years
Barbara Balestrino, Real Estate Appraiser	27 years
Alisa Akuszewski, Estate Tax Clerk II	24 years
Cheri Donofrio, Director of Taxation	23 years
Mary Tate, Homestead Clerk II	22 years
Cathy Lewis, Applications Analyst II	22 years
Janet Szenborn, Real Estate Abstract Specialist	20 years



Thank you for your service!